Audit Committee Meeting Internal Audit Report

KPMG LLP | July 31, 2024

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Agenda

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FY24 Internal Audit Plan Results

FY24 Internal Audit Plan Results

Completed Audits (3)

- **Hospital Unit Mapping** – Issued 5.31.2024

- **Physician Contract Operations Audit** – Reviewed 6.19.2024 - Issued TBD

- **Physician Compensation Process Review** – Reviewed 6.13.2024 - Issued TBD

Incomplete FY24 Audits (4)

- **Charge Capture & Billing Compliance Audit** – Deferred to FY25 audit plan due to significant process changes resulting from the Epic implementation planned for Q2 FY25.

- **Contract Management Audit** – Deferred to FY25 audit plan due to development / implementations delay pushing release to Q1/Q2 FY25.

- **Procure to Pay Process Audit** – Reporting Phase

- **Cyber Maturity Assessment** – Reporting Phase

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FY25 Proposed Internal Audit Plan

Proposed FY25 Internal Audit Plan

No.	Planned Audit
1	**Cybersecurity Assessment Follow-Up Audit** Follow-up audit to evaluate system-wide security policies, procedures, and controls related to system availability, incident response readiness, disaster recovery, data protection, and governance.
2	**Epic Pre-Implementation Readiness Assessment** Implementation readiness review which will inspect aspects timeline, management, testing procedures, training, go-live and cutover plans, along with a security review compared to industry leading practices. This will involve key stakeholders' interviews, data and documentation requests, and reviews of Epic and internal status reports.
3	**Clinical Quality Measure (CQM) Monitoring and Governance Audit** Audit to assess the effectiveness and governance of the Clinical Quality Measure (CQM) monitoring process within the organization, specifically focusing on compliance with Centers for Medicare & Medicaid Services (CMS) Core Measure Set requirements. The audit will evaluate the organization's adherence to CMS-defined measures, data collection, reporting, and governance procedures to ensure accurate and reliable measurement of clinical quality indicators.
4	**Accounts Payable Audit** The audit will evaluate the implementation and sustainability of recommended process improvements, identify any new issues or risks that have emerged, and ensure compliance with established policies and procedures.

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Proposed FY25 Internal Audit Plan (Cont.)

No.	Planned Audit
5	**Talent Acquisition and Recruiting Process Audit** Audit to assess the effectiveness and compliance of the talent acquisition and recruiting processes within the organization. Scope of this audit will cover the entire talent acquisition and recruiting process, including job requisition, sourcing, screening, interviewing, selection, background checks, and offer management.
6	**Employee Onboarding and Offboarding Compliance Audit** Audit to assess the effectiveness and compliance of the employee onboarding and offboarding processes within the organization. The audit will evaluate the effectiveness of processes related to hiring, orientation, documentation, access provisioning, and separation to ensure timely and compliant onboarding and offboarding practices in accordance with internal control requirements.
7	**Charge Capture & Billing Compliance Audit (Carryover from FY24)** Audit is to assess the effectiveness and compliance of the charge capture and billing processes within the organization, leveraging the fieldwork performed for the Epic Post-Implementation Review focusing on the technical and functional aspects of charge capture. The audit will evaluate the accuracy, completeness, and timeliness of charge capture, coding, and billing practices, ensuring compliance with regulatory requirements and industry best practices.
8	**Contract Management Process Audit (Carryover from FY24)** Process audit of the contracting process from initiation to execution considering policy and procedures, reviewer responsibilities, legal review, and degree of standardization within the contracting process to assess governance over terms, conditions, pricing, and other obligations in the agreement.

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Thank you.

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